AMENDMENT TO THE SPECIFICATION

Please substitute the title to read as follows:

-- SIGNAL PROCESSING UNIT AND SIGNAL PROCESSING METHOD INCLUDING USING AN EXPONENT PART AND A MANTISSA PART FOR POWER GENERATION --

Please substitute the paragraph beginning at page 1, line 9 and ending at page 1, line 17 to read as follows:

-- In Japanese Unexamined Patent Publication ~~Heisei~~ No. 11-288365, the present inventors have described the structure of an exponential calculation device. The device, when the input value x is an integer, calculates the value of $x^{(4/3)}$, for example, with an economical circuit structure and at high speed. In that proposal, the range of variation of the input value x is, for example, greater than or equal to 0 and less than 8192. For this type of input value x, the value of $x^{(4/3)}$ is calculated as follows. --

Application No. 09/909,971
Amendment under 37 CFR 1.111
Reply to Office Action dated July 9, 2004
October 12, 2004

Please substitute the paragraph beginning at page 3, line 14 and ending at page 4, line 7 to read as follows:

-- The objective of the present invention is to provide a signal processing unit which calculates exponentials with an economical circuit structure, at high speed, and with good calculation accuracy, even when the input value is floating point data; and to provide a signal processing method for doing this, and a program product for ensuring that this signal processing method should be executed by a computer. For example, calculation of a floating point value v raised to the power 0.75 or to the power 1 (which amounts to converting it into an integer) is frequently required in AAC encoding according to the MPEG2 or the MPEG4 audio encoding method. ~~And it~~ It is the objective of the present invention to provide a signal processing unit, signal processing method, and a program product embodying the method, which can implement such calculations with an economical circuit structure and moreover at high speed.--

Please substitute the paragraph beginning at page 13, line 5 and ending at page 13, line 9 to read as follows:

-- For example, for the address i, it ~~it~~ would also be acceptable to store the value $2^{((i-127)*0.75)}$. In this case, the second conversion section 23 would be constituted as a table in which, for the address j, the value $(1.0+j/(1<<K))^{0.75}$ is stored. This type of tables are shown in Figs. 7 and 8. --